## Message Text

UNCLASSIFIED

PAGE 01 CONAKR 01088 071226Z ACTION SCS-06

INFO OCT-01 AF-10 ISO-00 CCO-00 PASO-00 /017 W

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FM AMEMBASSY CONAKRY

TO SECSTATE WASHDC 4388

UNCLAS CONAKRY 1088

E.O. 11652: N/A TAGS: CASC

SUBJECT: INTERESTED PARTY TELEGRAM

TO: ALLEN G. MAINLAND 1401 GLENCREST TERRACE GLENDALE, CALIF. 91208

WOULD APPRECIATE URGENTLY BEST AVAILABLE PROFESSIONAL LEGAL TAX ADVICE ON WHETHER OUR MCLEAN HOUSE CAN STILL COUNT AS "PRINCIPAL RESIDENCE" FOR PURPOSES OF DEFERRAL OF CAPITAL GAINS TAX PAYMENT (IRS "YOUR FEDERAL INCOME TAX", 1978, PP. 104-5) IF WE SELL IT NOW. FACTS ARE: HOUSE RENTED OUT FOR PAST FIVE YEARS, WHILE WE OVERSEAS ON GOVT ORDERS; HOUSE AT MOMENT NOT RENTED; ABROAD, WE HAVE NOT PAID RENT OR TAX FOR ANY OTHER HOUSE; WE STILL PAY TAX DEFERRAL IF WE SELL HOUSE NOW AS "PRINCIPAL RESIDENCE" WITHOUT PHYSICALLY REOCCUPYING IT? OR, IF REOCCUPANCY EXPLICITLY REQUIRED, HOW LONG NEED STAY TO RE-ESTABLISH IT AS "PRINCIPAL RESIDENCE". PLS CABLE REPLY. TKS. EDWARD.

NOTE BY OC/T: PASSED ABOVE ADDEE.

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## Message Attributes

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**Current Classification: UNCLASSIFIED** Concepts: PUBLIC CORRESPONDENCE

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Disposition Reason:
Disposition Remarks:
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Subject: INTERESTED PARTY TELEGRAM TO: ALLEN G. MAINLAND 1401 GLENCREST TERRACE

TAGS: CASC To: STATE Type: TE

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Review Markings: Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014

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